Attorney's Docket N . 1232-4421US1

41. (New) A semiconductor substrate fabrication method, comprising:

completely dipping a substrate on which a porous layer is exposed into an etching solution; and

removing the porous layer of the substrate with the etching solution while rotating the substrate and supplying ultrasonic waves to the substrate.-

## REMARKS

Claims 40 and 41 have been added to more clearly describe the subject matter of the claimed invention. Upon entry of this Preliminary Amendment, claims 28-41 will be pending in this application. Entry and favorable consideration of the application are respectfully requested.

Two checks in the amount of \$740.00 and \$168.00 are enclosed covering RCE filing fee and fees for addition of two extra independent claims respectively. The Commissioner is hereby authorized to charge any additional fees which may be required this filing or credit any overpayment to Deposit Account No. 13-4503, Order No. 1232-4421US1.

Respectfully submitted.

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By:

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